

World ATA Carnet Council (WATAC)

Meeting on 5-6 December 2013 in Paris

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Item 10 (2) on the provisional agenda: Box 'C' of ATA Carnets: Intended use of goods

Note to Members

Members will find hereafter, for adoption during the WATAC meeting on 5-6 December 2013, recommendations concerning the completion of Box 'C' (Intended use of goods) of ATA Carnets. Once adopted, these recommendations will be reproduced in the ICC WCF Guidelines concerning the operation of the international guarantee system of ATA Carnets.

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1. Context:

Most ATA Carnets are issued for goods covered by one of the three following Annexes of the Istanbul Convention or the relevant Conventions on the temporary admission of goods:

- Annex B.1 – Goods for display or use at exhibitions, fairs, meetings or similar events
Customs Convention concerning facilities for the importation of goods for display or use at exhibitions, fairs, meetings or similar events
- Annex B.2 – Professional equipment
Customs Convention on the temporary importation of professional equipment
- Annex B.3 – Containers, pallets, packings, samples and other goods imported in connection with a commercial operation
International Convention to Facilitate the Importation of Commercial Samples and Advertising Materials

For Carnets issued for any of these three Annexes/Conventions, holders and/or issuing organizations can choose from one of the following options when completing Box C.

2. Standard Options for Completing Box C

- Option (1): Naming the applicable Convention / Annex of the Istanbul Convention

- For Annex B.1: "*Exhibitions, fairs, meetings*"
- For Annex B.2: "*Professional equipment*"
- For Annex B.3: "*Samples*"

- Option (2): Naming an Activity

When choosing this option, holders and issuing bodies must only mention in Box C activities specifically named in the Annexes of the Convention/Conventions and their respective Appendices (for example, in Appendix I to Annex B.3.: Testing, Demonstration, etc. or in Appendix II to Annex B.6.: Track and field training, Winter sports competition, etc.).

Naming activities that are not listed in the Annexes/Conventions and their Appendices may lead to difficulties at importation and/or the refusal of the ATA carnet.

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3. Other options for completing Box C

Specific circumstances may prevent the use of options (1) or (2). Additional options can therefore be applied where necessary:

- **Option (3): Naming an event**

Customs authorities may request at times the naming in Box C of the event to be attended (name of the fair, congress, world tour for performing artists, etc.).

ICC/WCF's position is that Box C, which should not be overloaded with information, is not the appropriate place to list a specific event. Instead, this should be done in Box F b) of the importation voucher, which allocates space for this information.

Whenever it is inevitable to name a specific event in Box C (on explicit request by customs in the country of temporary importation, for example), issuing bodies should make sure that such Carnets are issued with one set of whites only, except if it is foreseen that the exhibition will last several months and may lead to partial imports/re-exports.

- **Option (4): Naming multiple intended uses in Box C**

This is a practical option chosen by some issuing bodies as a solution for Carnets intended for use in different countries with conflicting fields of application.

Example:

Country A has ratified Annex B.2 only.

Country B has ratified Annex B.3 only.

In this case, issuing organizations may list both "professional equipment" as well as "commercial samples" in box C of the Carnet.

In this case, the holder will have to make sure that Box 'F' of the importation/re-exportation vouchers is correctly completed to avoid any risk of confusion.

Note: *It is important to remember that one Convention might be in conflict with another, particularly where periods of re-exportation are concerned.*

It is therefore recommended to specify, wherever possible, the country of temporary admission relative to the intended activity/convention.

Example for how to complete Box C:

Professional Equipment (US)

Exhibitions, Fairs, Meetings (CN, NL, AE)

In such a situation, issuing bodies may also decide to issue different Carnets, each one covering a specific use.

4. Notes regarding the other Annexes to the Istanbul Convention/other relevant Conventions

Other than the three most frequently used Annexes/Conventions, there are additional Annexes/Conventions with a lower level of importance in the context of the ATA Carnet.

Annex B.4 – Goods imported in connection with a manufacturing operation

This Annex is rarely used. If an ATA Carnet is issued for this type of goods, Box C should be completed with "Manufacturing Operation".

Annex B.5 – Goods imported for educational, scientific or cultural purposes

Article 1 states that: "*The term 'goods imported for educational, scientific or cultural purposes' means: scientific equipment, pedagogic material, welfare material for seafarers, and any other goods imported in connection with educational, scientific or cultural activities*".

According to Article 4, "*Temporary admission of scientific equipment, pedagogic material and welfare material for seafarers used on board ships shall be granted without a Customs document or security being required*".

However, ATA Carnets are required for “any other goods imported in connection with educational, scientific or cultural activities” (an illustrative list of these goods is reproduced in Appendix III to Annex B.5.)

When issuing an ATA carnet for this type of goods, Box C should show the name of the Annex/Convention, i.e. Educational, scientific or cultural purposes.

Annex B.6 – Travelers’ personal effects and goods imported for sports purposes

According to Article 4,

1. *Temporary admission of personal effects is usually granted without a Customs document or security being required. However, in the case of articles which involve a high amount of import duties and taxes, a Customs document and security may be required.*
2. *Whenever possible, an inventory of the goods together with a written undertaking to re-export, may be accepted for goods imported for sports purposes, in lieu of a Customs document and security.*

In the event a Carnet is requested for this type of goods, there are two options available to complete Box C:

- Name the Annex/Convention, i.e. ‘Sports purposes’ or ‘Travelers’ personal effects’
- Name any of the activities listed in Appendix II to Annex B.6.

Annex B.7 – Tourist publicity material

If a Carnet is requested for this type of goods, there are two options available to complete **Box C**:

- Name of the Annex/Convention, i.e. ‘Tourist publicity material’
- Name any of the materials listed in the Appendix to Annex B.7.

Annex B.8 – Goods imported as frontier traffic

According to Article 4, “*Temporary admission of goods imported as frontier traffic shall be granted without a Customs document or security being required*”.

ATA Carnets are therefore not required for this type of goods.

Annex B.9 – Goods imported for humanitarian purposes

According to Article 4, “*Whenever possible, an inventory of the goods together with a written undertaking to re-export, may be accepted for medical, surgical and laboratory equipment, in lieu of a Customs document and security.*”

If a Carnet is requested for this type of goods, Box C should mention “Humanitarian Purposes” or “Humanitarian Activities”.

Annex C – Means of transport

According to Article 6, “*Temporary admission of means of transport shall be granted without a Customs document or security being required*”.

ATA Carnets are therefore not required for this type of goods.

Annex D – Animals

ATA Carnets are required in most cases for the temporary admission of animals. Situations which allow the temporary importation of animals without a customs document or security are listed in Article 6, Paragraph 1 of Annex D. Box C should mention:

- Name of the convention: ‘Animals’ + **any of the activities / uses listed in the Appendix** to Annex D and one of the activities